

**Amendments to the Claims:**

This listing of claims replaces all prior versions and listings of claims in this application.

**Listing of Claims:**

1. (Cancelled)
2. (Currently amended) A method computerized process for teaching accounting principles, a computer executing the steps of a program recorded on a non-transitory computer-readable medium, the program executing the computerized process comprising the steps of:  
providing displaying on a computer screen a first ticket icon representing a first ticket having a first color and providing displaying on the computer screen a second ticket icon representing a second ticket having a second color;  
providing a storyboard comprising bifurcating the computer screen into two halves, a first half comprising the first color and a second half comprising the second color;  
providing displaying on the computer screen a first bucket icon and a second bucket icon, assigning the display of each bucket icon to being capable of being placed on either the first half or the second half of the storyboard computer screen,  
wherein each bucket icon has the is colored to match the color corresponding to the [[side]] half of the screen upon which they are it is placed displayed, and  
wherein the first and second tickets ticket icons each has [[a]] an associated respective value and the first and second buckets bucket icons each has [[a]] an associated respective value; and  
determining a computer-calculated representing a change in associated value of either of the two buckets by bucket icons resultant from placing a ticket in a the first or the second ticket icon in one of the bucket icons.

wherein the change in associated value is shall be an increase in the respective associated value of either of the two buckets if the bucket icon is the same color as the ticket icon that is placed therein, ticket and the change shall be is a decrease in respective associated value if the bucket icon is a different color from the ticket icon that is placed therein ticket.